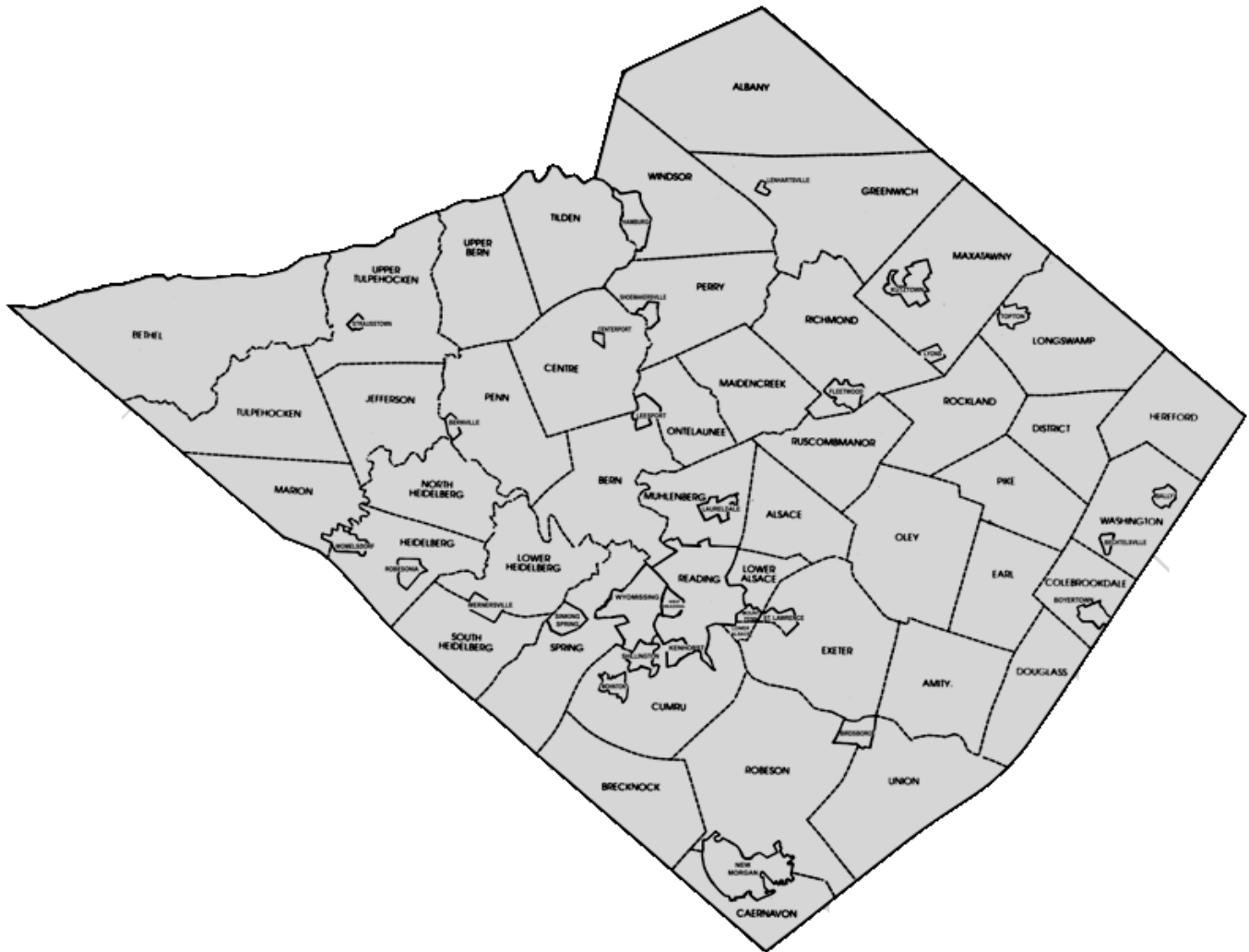


County of Berks

Adopted 2017 Budget

December 15th, 2016



Prepared by the Office of Budget & Finance
Robert Patrizio, CFO



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	2017 Beginning Fund Balance (1)	2017 Budget Revenue (2)	2017 Budget Expenditures (2)	2017 Budget Adjustments (3)	Adopted 2017 Ending Fund Balance (3)
GENERAL FUND (3)					
Unassigned	\$ 123,019,234	\$ 219,712,275	\$ 214,962,964	\$ (8,507,574)	\$ 119,260,970
Non-Spendable (4)	1,584,554				1,584,554
Committed (5)	265,577			45,115	310,692
Restricted (6)	3,239,564			(85,902)	3,153,662
Assigned (7)	10,355,339			(962,680)	9,392,659
	<u>\$ 138,464,267</u>	<u>\$ 219,712,275</u>	<u>\$ 214,962,964</u>	<u>\$ (9,511,041)</u>	<u>\$ 133,702,537</u>
SPECIAL REVENUE FUNDS					
Aging	38,417	8,663,945	8,663,945		38,417
Children & Youth Serv	18,499	39,298,562	46,162,595	6,864,033	18,499
Community Development	411	4,248,788	4,248,788		411
Council on Chemical Abuse	0	5,966,658	5,969,074	2,416	0
Domestic Relations	2,714	5,036,326	6,924,570	1,888,244	2,714
Emergency 911 Systems	6,514,879	15,901,731	18,865,770	0	3,550,840
Health Choices	0	105,040,000	105,040,000		0
Human Services	17,775	2,134,193	2,134,193		17,775
Job Training	633,264	4,911,816	4,911,816		633,264
Liquid Fuels	3,669,519	5,925,894	4,463,434		5,131,979
MH/DD	4,162	15,711,717	16,468,065	756,348	4,162
Special Legislation	2,950,764	4,234,714	4,201,101		2,984,377
	<u>\$ 13,850,405</u>	<u>\$ 217,074,344</u>	<u>\$ 228,053,351</u>	<u>\$ 9,511,041</u>	<u>\$ 12,382,439</u>
ENTERPRISE FUNDS					
Berks County Residential Center	5,651,803	9,164,566	8,984,660	(242,937)	5,588,772
Berks Heim	7,042,398	50,528,778	48,115,360	(876,073)	8,579,743
	<u>\$ 12,694,200</u>	<u>\$ 59,693,344</u>	<u>\$ 57,100,020</u>	<u>\$ (1,119,010)</u>	<u>\$ 14,168,514</u>
Total Enterprise Funds	<u>\$ 12,694,200</u>	<u>\$ 59,693,344</u>	<u>\$ 57,100,020</u>	<u>\$ (1,119,010)</u>	<u>\$ 14,168,514</u>
Total Designated/Undesignated Fund Balance Without Capital Projects Fund	<u>\$ 165,008,872</u>	<u>\$ 496,479,963</u>	<u>\$ 500,116,335</u>	<u>\$ (1,119,010)</u>	<u>\$ 160,253,490</u>
Capital Projects Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Totals	<u>\$ 165,008,872</u>	<u>\$ 496,479,963</u>	<u>\$ 500,116,335</u>	<u>\$ (1,119,010)</u>	<u>\$ 160,253,490</u>

Schedule of 2017 Projected Fund Balance

County of Berks, Pennsylvania
Adopted Annual Budget

Non-Spendable General Fund Balance: (4)		
	Conversion Pay	\$ 60,991
	Inventories & Pre-Paid	<u>1,523,563</u>
		1,584,554
Committed General Fund Balance: (5)		
	Services Ctr Parking Garage	<u>310,692</u>
		310,692
Restricted General Fund Balance: (6)		
	ACT 198	390,951
	Environmental Litigation	69,537
	Hazmat response	1,637,456
	Workers Comp	523,509
	Act 13 Marcellus Shale	519,332
	Divorce Masters	<u>12,877</u>
		3,153,662
Assigned General Fund Balance: (7)		
	Berks Heim	
	222 Corridor	5,000,000
	Encumbrances	392,659
	Health Insurance Reserve	4,000,000
	Wastewater Treatment Plant	<u>0</u>
		9,392,659
Total Restricted, Non-Spendable, and Assigned Fund Balance at 12/31/17		<u>\$ 14,441,567</u>
Budgeted General Fund support of Special Revenue Funds:		
	CYS	6,864,033
	COCA	2,416
	Domestic Relations	1,888,244
	Emergency 911 Systems	0
	MH/DD	756,348
		<u>9,511,041</u>
	Sub-total	<u>23,952,608</u>
	Reversal of 12/31/2016 Restricted, Non-Spendable, and Assigned	<u>(15,445,034)</u>
	Total	<u>\$ 8,507,574</u>

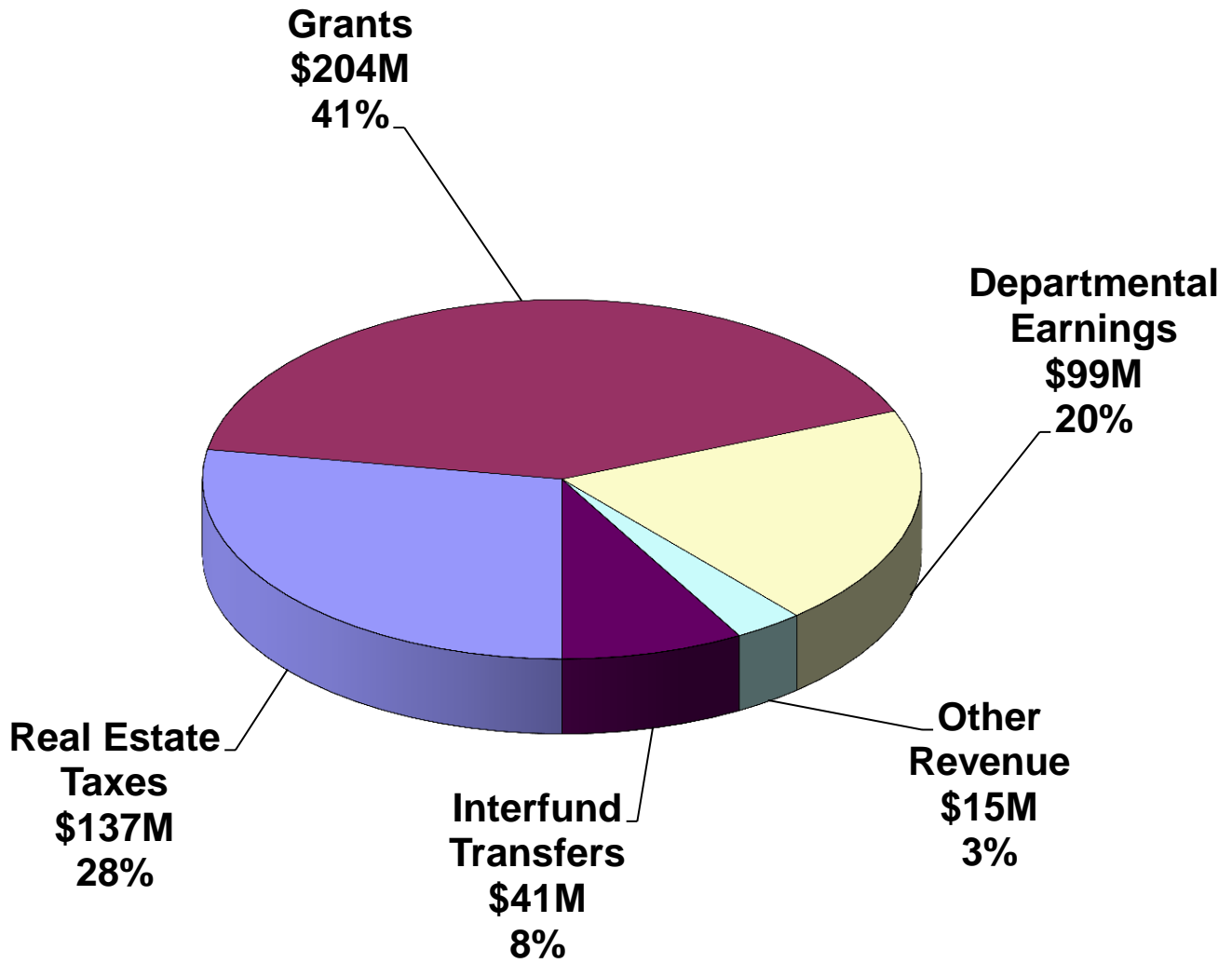
Footnotes:

- (1) Beginning Fund Balance is based upon 12/31/16 projection of revenues and expenditures by the Budget Office.
- (2) Revenue and Expenditure numbers include indirect and operating transfers.
- (3) Represents reservation of General Fund balance, uses of General Fund balance for Special Revenue funds and Depreciation/Capital adjustments required by Accounting Principles for Fund Balance in Enterprise Funds.
- (4) Non-Spendable General Fund Balance represents inherently nonspendable funds.
- (5) Committed General Fund Balance represents self-imposed limitations set in place prior to the end of the period by the highest level of decision making and that requires formal action at the same level to remove.
- (6) Restricted General Fund Balance represents externally enforceable limitations on use.
- (7) Assigned General Fund Balance represents limitations resulting from intended use, established by the highest level of decision making.

Notes:

All Special Revenue Fund Balances are Restricted.
Berks Heim Fund Balance is Non-spendable.
Capital Projects Fund Balance is Restricted.

2017 Adopted Budget Revenue by Source



Schedule of 2017 Adopted Budget Revenue Sources
By Fund

County of Berks, Pennsylvania
2017 Adopted Annual Budget

	Real Estate Taxes	Grants	Dept'l Earnings	Other Revenue	Interfund Transfers	Totals
General Fund	\$ 137,204,907	12,120,631	25,131,284	11,180,736	34,074,717	\$ 219,712,275
Special Revenue Fund						
Aging	0	7,874,694	226,800	3,300	559,151	8,663,945
Children & Youth Serv	0	38,340,562	4,000	954,000	0	39,298,562
Community Development	0	3,736,488	512,300	0	0	4,248,788
Council on Chemical Abuse	0	4,240,712	0	0	1,725,946	5,966,658
Domestic Relations	0	4,796,326	240,000	0	0	5,036,326
Emergency 911 Systems	0	0	10,931,619	581,192	4,388,920	15,901,731
Health Choices	0	105,000,000	0	40,000	0	105,040,000
Human Services	0	2,133,693	0	500	0	2,134,193
Job Training	0	4,725,909	185,907	0	0	4,911,816
Liquid Fuels	0	4,908,288	958,000	59,606	0	5,925,894
MH/DD	0	15,706,717	0	5,000	0	15,711,717
Special Legislation	0	836,000	3,395,540	3,174	0	4,234,714
Total Special Revenue Funds	\$ 0	\$ 192,299,389	\$ 16,454,166	\$ 1,646,772	\$ 6,674,017	\$ 217,074,344
Enterprise Funds						
Berks County Residential Center	0	0	6,671,747	2,492,819	0	9,164,566
Berks Heim	0	0	50,445,002	83,776	0	50,528,778
Total Enterprise Funds	\$ 0	\$ 0	\$ 57,116,749	\$ 2,576,595	\$ 0	\$ 59,693,344
Capital Projects Fund						
Capital Projects Fund	0	0	0	0	0	0
Total Capital Projects Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total 2016 Revenues	\$ <u>137,204,907</u>	\$ <u>204,420,020</u>	\$ <u>98,702,199</u>	\$ <u>15,404,103</u>	\$ <u>40,748,734</u>	\$ <u>496,479,963</u>

Notes:

Grants represent federal and state funding sources.

Dept'l Earnings represent fees for service and program service cost reimbursements.

Other Revenue includes items such as interest income, loan proceeds, rental income and mandated client contributions (i.e. social security).

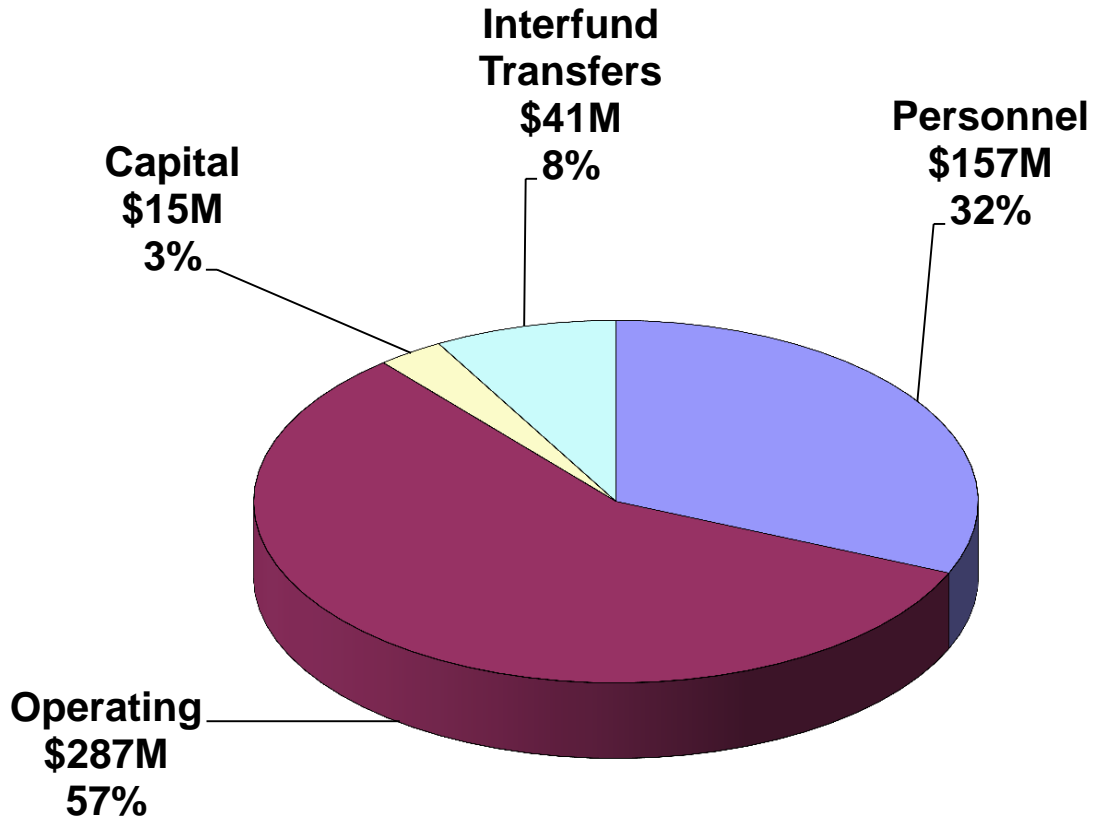
Interfund Transfers represent indirect cost allocations and operating transfers.

	2017 Budget Adopted	2016 Budget Adopted	2015 Actual	2017 vs 2016 Budget
General Government				
Archives	\$ 283,780	\$ 270,482	\$ 272,976	\$ 13,298
Budget	1,276,627	1,141,686	1,127,674	134,941
Commissioners	603,984	544,841	615,034	59,143
Controller	2,017,152	1,976,791	2,020,521	40,361
Election Services	10,000	2,000	15,127	8,000
Facilities	4,985,033	3,242,860	2,428,458	1,742,173
Human Resources	2,788,217	2,542,754	2,756,474	245,463
Information Systems	5,964,632	6,179,576	6,563,746	(214,944)
Mailroom/Printing	431,946	379,697	360,080	52,249
Non-Departmental	11,087,434	11,492,201	13,082,848	(404,767)
Purchasing	682,723	625,175	561,356	57,548
Real Estate	42,000	42,500	50,183	(500)
Recorder of Deeds	2,528,180	2,291,008	2,499,465	237,172
Solicitor	1,605,322	1,758,102	934,328	(152,780)
Tax Claim	6,576,725	6,763,022	6,597,021	(186,297)
Tax Collectors	50,500	50,500	52,641	0
Telecommunications	175,626	218,242	284,623	(42,616)
Treasurer	134,710,030	133,493,896	133,375,789	1,216,134
Veterans Affairs	300	500	22,030	(200)
Total General Government	\$ 175,820,211	\$ 173,015,833	\$ 173,620,374	\$ 2,804,378
Judicial				
Clerk of Courts	1,448,700	1,448,282	1,409,204	418
Community Bail Program (BCPS)	64,580	70,600	66,350	(6,020)
Coroner	56,000	52,000	52,950	4,000
Court Reporters	0	0	0	0
Courts	1,446,614	1,712,337	1,606,040	(265,723)
District Attorney	814,292	817,429	667,487	(3,137)
District Justices	3,000,168	3,412,255	3,159,824	(412,087)
Law Library	8,100	9,000	8,736	(900)
Prothonotary	2,124,450	2,162,856	2,136,997	(38,406)
Public Defender	22,800	26,000	30,012	(3,200)
Register of Wills	1,065,500	1,054,660	1,145,765	10,840
Sheriff	2,020,464	2,108,896	2,154,115	(88,432)
Total Judicial	\$ 12,071,668	\$ 12,874,315	\$ 12,437,480	\$ (802,647)
Public Safety				
Adult Probation	2,733,287	2,720,172	2,704,891	13,115
Community Corrections	106,161	104,208	81,849	1,953
County Fire Training	56,660	45,000	44,246	11,660
Emergency Management	620,753	510,571	573,675	110,182
Jail System	2,606,264	4,523,828	4,163,907	(1,917,564)
Juvenile Probation	7,044,224	6,809,752	6,970,919	234,472
RIP Offenders Grant	386,929	322,258	240,846	64,671
Total Public Safety	\$ 13,554,278	\$ 15,035,789	\$ 14,780,333	\$ (1,481,511)

	2017 Budget Adopted	2016 Budget Adopted	2015 Actual	2017 vs 2016 Budget
Human Services				
Aging	8,663,945	8,526,872	9,068,302	137,073
Children & Youth Serv	39,298,562	38,417,991	37,328,740	880,571
Council on Chemical Abuse	5,966,658	5,939,294	6,035,049	27,364
Domestic Relations	5,036,326	4,774,300	4,589,087	262,026
Health Choices	105,040,000	91,615,000	87,206,738	13,425,000
Human Services	2,134,193	2,766,772	2,776,477	(632,579)
Job Training	4,911,816	4,931,980	4,711,174	(20,164)
MH/DD	15,711,717	15,729,198	15,242,353	(17,481)
Total Human Services	<u>\$ 186,763,217</u>	<u>\$ 172,701,407</u>	<u>\$ 166,957,920</u>	<u>\$ 14,061,810</u>
Public Works				
Solid Waste/Recycling	3,607,735	3,585,300	3,578,428	22,435
Total Public Works	<u>\$ 3,607,735</u>	<u>\$ 3,585,300</u>	<u>\$ 3,578,428</u>	<u>\$ 22,435</u>
Community & Economic Devlpmt.				
Ag & Land Preservation	200	1,000,200	7,744	(1,000,000)
Agricultural Extension	0	0	0	0
Community Development	4,248,788	4,100,736	4,269,892	148,052
GREP	0	0	0	0
Industrial Development Authority	0	0	0	0
Planning	756,838	624,689	751,825	132,149
RACC	0	0	0	0
Total Community & Economic Devl	<u>\$ 5,005,826</u>	<u>\$ 5,725,625</u>	<u>\$ 5,029,461</u>	<u>\$ (719,799)</u>
Cultural/Recreation				
County Library Systems	1,366,145	1,341,997	1,328,847	24,148
Parks System	553,914	2,706,337	248,415	(2,152,423)
Total Cultural/Recreation	<u>\$ 1,920,059</u>	<u>\$ 4,048,334</u>	<u>\$ 1,577,262</u>	<u>\$ (2,128,275)</u>
Miscellaneous				
County Farm	34,207	43,803	43,803	(9,596)
BH Contribution to GF	6,260,000	0	0	6,260,000
Insurance	2,548,391	1,593,065	2,345,457	955,326
Liquid Fuels	5,925,894	18,277,493	8,403,106	(12,351,599)
Security	1,040,867	1,017,733	1,002,789	23,134
Special Legislation	4,234,714	4,116,476	4,180,902	118,238
Misc. - Muni. End User Radio Grant	0	0	0	0
Total Miscellaneous	<u>\$ 20,044,073</u>	<u>\$ 25,048,570</u>	<u>\$ 15,976,057</u>	<u>\$ (5,004,497)</u>

	2017 Budget Adopted	2016 Budget Adopted	2015 Actual	2017 vs 2016 Budget
Debt Service				
Debt Service	2,097,821	2,098,125	25,875,831	(304)
Total Debt Service	<u>\$ 2,097,821</u>	<u>\$ 2,098,125</u>	<u>\$ 25,875,831</u>	<u>\$ (304)</u>
Berks County Residential Center				
Berks County Residential Center	9,164,566	8,606,607	8,893,801	557,959
Total Berks County Residential Center	<u>\$ 9,164,566</u>	<u>\$ 8,606,607</u>	<u>\$ 8,893,801</u>	<u>\$ 557,959</u>
Berks Heim				
Berks Heim	50,528,778	42,680,798	41,957,765	7,847,980
Total Berks Heim	<u>\$ 50,528,778</u>	<u>\$ 42,680,798</u>	<u>\$ 41,957,765</u>	<u>\$ 7,847,980</u>
Emergency 911 Systems				
Emergency 911 Systems	15,901,731	10,461,675	23,172,547	5,440,056
Total Emergency 911 Systems	<u>\$ 15,901,731</u>	<u>\$ 10,461,675</u>	<u>\$ 23,172,547</u>	<u>\$ 5,440,056</u>
Capital Projects Fund				
Capital Projects Fund	0	0	9,799	0
Total Capital Projects Fund	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 9,799</u>	<u>\$ 0</u>
Total Revenues By Department By Function	<u>\$ 496,479,963</u>	<u>\$ 475,882,378</u>	<u>\$ 493,867,058</u>	<u>\$ 20,597,585</u>

2017 Adopted Budget Expenditures by Type



Schedule of 2017 Adopted Budget Expenditures by Type
By Fund

County of Berks, Pennsylvania
2017 Adopted Annual Budget

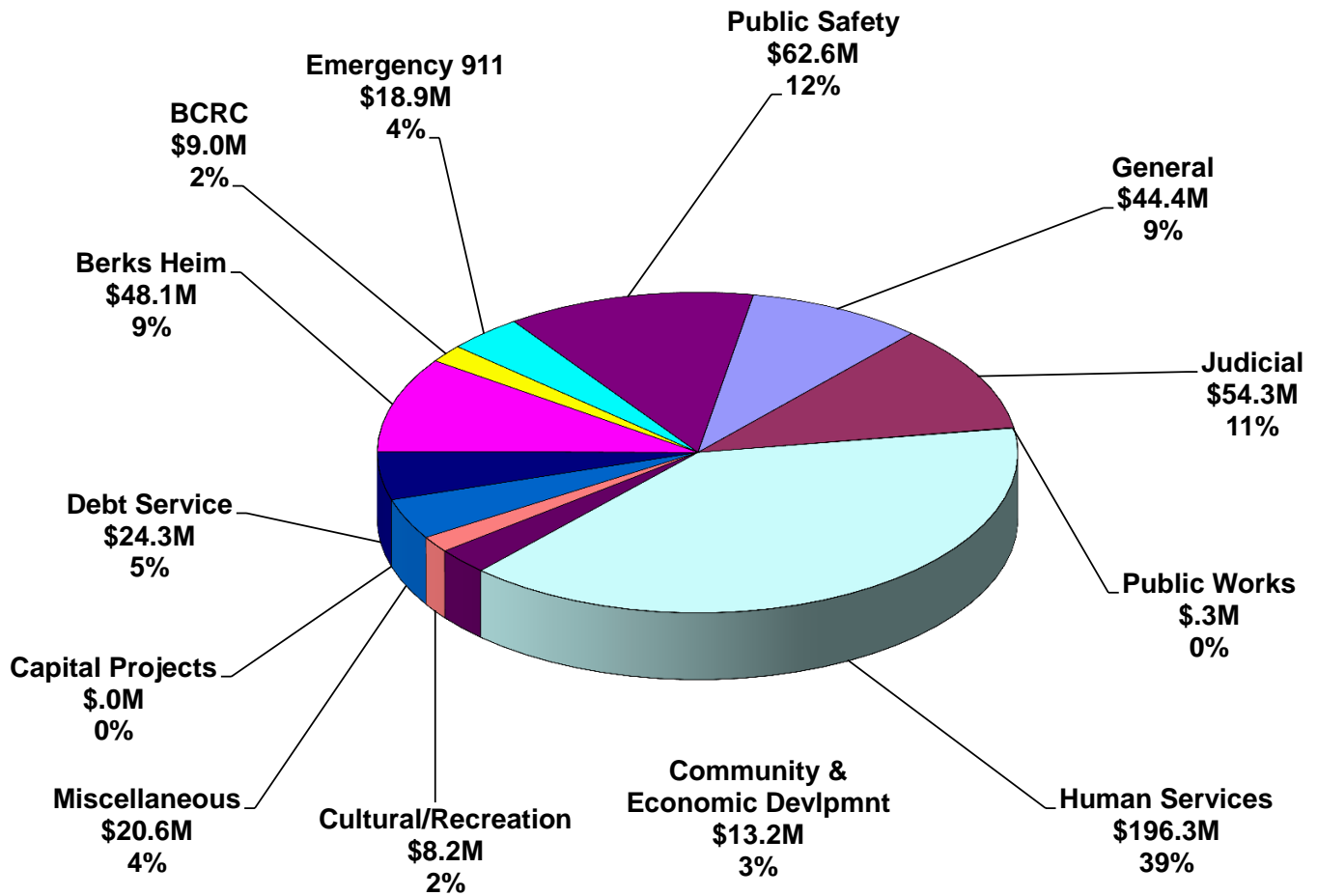
	Personnel	Operating Expenses	Capital	Interfund Transfers	Totals
General Fund	\$ 94,764,373	\$ 83,848,777	\$ 10,423,899	\$ 25,925,915	\$ 214,962,964
Special Revenue Funds					
Aging	2,341,486	5,108,542	0	1,213,917	8,663,945
Children & Youth Serv	11,413,258	32,501,997	8,272	2,239,068	46,162,595
Community Development	0	4,248,788	0	0	4,248,788
Council on Chemical Abuse	0	5,966,658	0	2,416	5,969,074
Domestic Relations	5,753,707	252,853	62,943	855,067	6,924,570
Emergency 911 Systems	6,472,185	6,857,345	526,433	5,009,807	18,865,770
Health Choices	390,958	104,532,822	0	116,220	105,040,000
Human Services	28,119	2,090,939	0	15,135	2,134,193
Job Training	1,189,483	3,426,596	0	295,737	4,911,816
Liquid Fuels	199,166	554,554	3,609,224	100,490	4,463,434
MH/DD	465,219	15,856,148	0	146,698	16,468,065
Special Legislation	0	2,598,952	0	1,602,149	4,201,101
Total Special Revenue Funds	\$ 28,253,581	\$ 183,996,194	\$ 4,206,872	\$ 11,596,704	\$ 228,053,351
Enterprise Funds					
Berks County Residential Center	5,429,111	2,090,496	0	1,465,053	8,984,660
Berks Heim	28,909,382	17,269,155	175,761	1,761,062	48,115,360
Total Enterprise Funds	\$ 34,338,493	\$ 19,359,651	\$ 175,761	\$ 3,226,115	\$ 57,100,020
Capital Projects Fund					
Capital Projects Fund	0	0	0	0	0
Total Capital Projects Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total 2017 Expenditures	\$ <u>157,356,447</u>	\$ <u>287,204,622</u>	\$ <u>14,806,532</u>	\$ <u>40,748,734</u>	\$ <u>500,116,335</u>

Notes:

Personnel represents wages, fringe, FICA, and workers compensation.

Interfund Transfers represent indirect cost allocations and operating transfers.

2017 Adopted Budget Expenditures by Function



	2017 Budget Adopted	2016 Budget Adopted	2015 Actual	2017 vs 2016 Budget
General Government				
Archives	\$ 271,614	\$ 274,608	\$ 257,131	\$ (2,994)
Budget	1,360,072	1,227,307	1,196,090	132,765
Commissioners	1,736,981	2,005,945	2,130,324	(268,964)
Controller	2,262,711	2,155,336	2,110,189	107,375
Election Services	1,962,434	1,839,648	1,741,530	122,786
Facilities	15,081,379	13,467,312	10,869,160	1,614,067
Fleet Management	3,234	4,313	5,697	(1,079)
Human Resources	3,535,460	3,209,973	2,850,075	325,487
Information Systems	7,704,252	8,915,310	6,301,353	(1,211,058)
Mailroom/Printing	465,368	497,473	434,852	(32,105)
Purchasing	782,902	704,650	628,074	78,252
Real Estate	3,443,503	3,718,268	2,648,293	(274,765)
Recorder of Deeds	1,217,149	1,152,279	1,133,681	64,870
Solicitor	1,613,976	1,308,716	1,538,804	305,260
Tax Claim	832,227	924,588	856,900	(92,361)
Tax Collectors	445,986	450,985	425,016	(4,999)
Telecommunications	240,289	254,033	204,082	(13,744)
Treasurer	860,390	816,384	887,847	44,006
Veterans Affairs	596,461	636,017	639,304	(39,556)
Total General Government	\$ 44,416,388	\$ 43,563,145	\$ 36,858,402	\$ 853,243
Judicial				
Clerk of Courts	2,665,655	2,459,776	2,356,312	205,879
Community Bail Program (BCPS)	673,462	631,539	565,018	41,923
Coroner	1,452,357	1,451,605	1,526,682	752
Court Reporters	2,309,331	2,340,010	2,256,238	(30,679)
Courts	9,785,970	8,659,971	9,005,714	1,125,999
District Attorney	10,882,054	10,767,034	10,202,408	115,020
District Justices	9,297,225	9,629,673	9,702,110	(332,448)
Law Library	647,994	599,732	608,189	48,262
Prothonotary	2,434,645	2,433,780	2,753,263	865
Public Defender	3,484,974	3,389,082	3,164,948	95,892
Register of Wills	1,049,307	1,031,610	994,655	17,697
Sheriff	9,606,109	9,228,620	9,088,885	377,489
Total Judicial	\$ 54,289,083	\$ 52,622,432	\$ 52,224,422	\$ 1,666,651
Public Safety				
Adult Probation	7,661,664	7,193,096	7,096,780	468,568
Community Corrections	2,140,342	1,958,455	1,758,290	181,887
County Fire Training	374,546	401,240	330,084	(26,694)
Emergency Management	1,474,562	1,416,858	8,294,500	57,704
Jail System	35,372,489	33,219,617	35,917,465	2,152,872
Juvenile Probation	15,202,283	14,739,556	14,410,227	462,727
RIP Offenders Grant	386,929	322,258	240,846	64,671
Total Public Safety	\$ 62,612,815	\$ 59,251,080	\$ 68,048,192	\$ 3,361,735

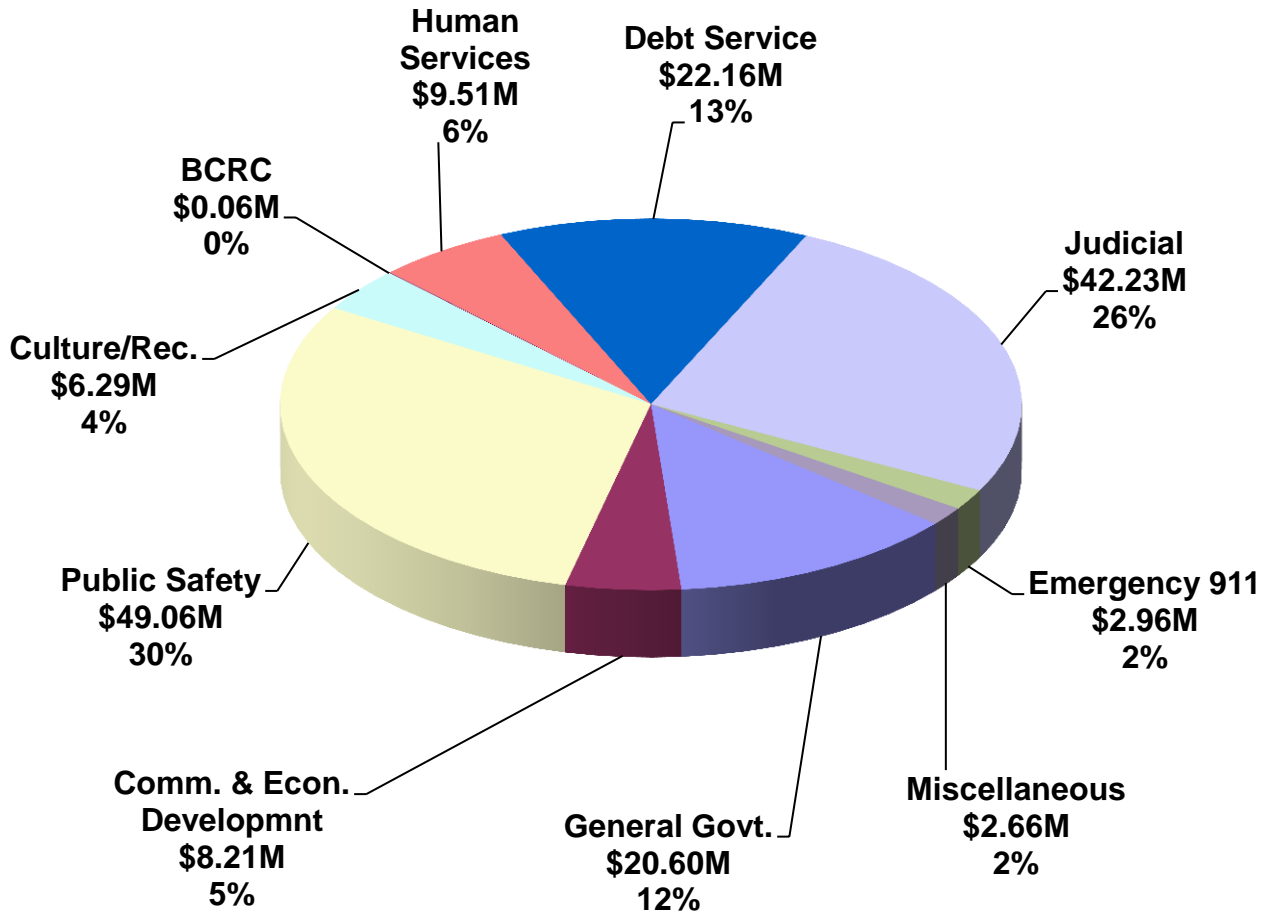
	2017 Budget Adopted	2016 Budget Adopted	2015 Actual	2017 vs 2016 Budget
Human Services				
Aging	8,663,945	8,526,872	9,029,946	137,073
Children & Youth Serv	46,162,595	45,309,208	42,939,394	853,387
Council on Chemical Abuse	5,969,074	5,939,720	6,036,071	29,354
Domestic Relations	6,924,570	6,537,450	6,309,651	387,120
Health Choices	105,040,000	91,615,000	87,206,738	13,425,000
Human Services	2,134,193	2,766,772	2,775,852	(632,579)
Job Training	4,911,816	4,931,980	4,697,366	(20,164)
MH/DD	16,468,065	16,431,665	16,099,698	36,400
Total Human Services	\$ 196,274,258	\$ 182,058,667	\$ 175,094,716	\$ 14,215,591
Public Works				
Solid Waste/Recycling	308,947	1,125,576	#VALUE!	(816,629)
Total Public Works	\$ 308,947	\$ 1,125,576	\$ #VALUE!	\$ (816,629)
Community & Economic Devlpmnt.				
Ag & Land Preservation	1,360,279	1,365,023	1,812,610	(4,744)
Agricultural Extension	548,406	541,924	562,178	6,482
BARTA	0	0	0	0
(2) Community Development	4,248,788	4,100,736	3,998,896	148,052
(1) GREP	300,000	500,000	700,000	(200,000)
Planning	1,766,930	1,655,056	1,637,534	111,874
RACC	3,250,000	3,100,000	3,100,000	150,000
(3) Miscellaneous	1,745,946	1,745,946	1,754,946	0
Total Community & Economic Devl	\$ 13,220,349	\$ 13,008,685	\$ 13,566,164	\$ 211,664
Cultural/Recreation				
County Library Systems	4,524,420	4,659,764	4,690,281	(135,344)
Parks System	3,680,927	5,286,441	3,046,588	(1,605,514)
Miscellaneous	0	0	0	0
Total Cultural/Recreation	\$ 8,205,347	\$ 9,946,205	\$ 7,736,869	\$ (1,740,858)
Miscellaneous				
Contingency General	2,029,985	1,458,119	0	571,866
IGT Contribution	6,256,370	0	0	6,256,370
Insurance	1,948,994	2,292,571	1,673,832	(343,577)
Liquid Fuels	4,463,434	19,215,559	8,486,790	(14,752,125)
Security	1,669,535	1,408,868	1,327,811	260,667
Special Legislation	4,201,101	3,915,710	4,122,332	285,391
Misc. - Muni. End User Radio Grant	0	0	0	0
Total Miscellaneous	\$ 20,569,419	\$ 28,290,827	\$ 15,610,765	\$ (7,721,408)

	2017 Budget Adopted	2016 Budget Adopted	2015 Actual	2017 vs 2016 Budget
Debt Service				
Debt Service	24,253,939	38,895,221	48,388,881	(14,641,282)
Total Debt Service	<u>\$ 24,253,939</u>	<u>\$ 38,895,221</u>	<u>\$ 48,388,881</u>	<u>\$ (14,641,282)</u>
Berks County Residential Center				
Berks County Residential Center	8,984,660	8,422,504	8,088,416	562,156
Total Berks County Residential Center	<u>\$ 8,984,660</u>	<u>\$ 8,422,504</u>	<u>\$ 8,088,416</u>	<u>\$ 562,156</u>
Berks Heim				
Berks Heim	48,115,360	40,269,108	39,338,161	7,846,252
Total Berks Heim	<u>\$ 48,115,360</u>	<u>\$ 40,269,108</u>	<u>\$ 39,338,161</u>	<u>\$ 7,846,252</u>
Emergency 911 System				
Emergency 911 Systems	18,865,770	13,836,228	29,759,626	5,029,542
Total Emergency 911 System	<u>\$ 18,865,770</u>	<u>\$ 13,836,228</u>	<u>\$ 29,759,626</u>	<u>\$ 5,029,542</u>
Capital Projects Fund				
Capital Projects Fund	0	2,923,734	4,671,727	(2,923,734)
Total Capital Projects	<u>\$ 0</u>	<u>\$ 2,923,734</u>	<u>\$ 4,671,727</u>	<u>\$ (2,923,734)</u>
Total Expenses By Department				
By Function	<u>\$ 500,116,335</u>	<u>\$ 494,213,412</u>	<u>\$ #VALUE!</u>	<u>\$ 5,902,923</u>

Footnotes:

- (1) The County will direct BCIDA to forward half of the 2016/2017 LEDA funds to GREP (Greater Reading Economic Partnership) and the County will match \$1 per \$1 collected of non-governmental support by GREP to a maximum of \$200,000.
- (2) The County is a sponsor of RACC. The 2017 funding is \$3.25M for Operations and \$500K for specified Capital Projects funded by the Berks County Redevelopment Authority.
- (3) Consistent with prior years, this includes \$20,000 and \$1,725,946 of General Fund contributions to DID and Drug and Alcohol Programs (COCA), respectively.

2017 Adopted Budget Consumption of Taxes and Fund Balance By Function



Schedule of 2017 Adopted Budget Consumption of Taxes and Fund Balance
By Function

County of Berks, Pennsylvania
2017 Adopted Annual Budget

Function	Total	Total	Total	Special	General Fund	Taxes
	Revenues	Expenditures	Adjustments	Revenue/Enterprise/ Capital Project Fund Balance Used	Reserve/Taxes/Net Dept. Earnings used per Dept.	Budgeted
	Amt.	Amt.		Amt.	Amt.	Amt.
General Government						
¹ Archives	-	-		-	-	
Budget	1,276,627	1,360,072		0	(83,445)	
Commissioners	603,984	1,736,981		0	(1,132,997)	
Controller	2,017,152	2,262,711		0	(245,559)	
Election Services	10,000	1,962,434		0	(1,952,434)	
Facilities	4,985,033	15,081,379		0	(10,096,346)	
Fleet Management	0	3,234		0	(3,234)	
Human Resources	2,788,217	3,535,460		0	(747,243)	
Information Systems	5,964,632	7,704,252		0	(1,739,620)	
Mailroom/Printing	431,946	465,368		0	(33,422)	
¹ Non-Departmental	-	-		0	-	
Purchasing	682,723	782,902		0	(100,179)	
Real Estate	42,000	3,443,503		0	(3,401,503)	
¹ Recorder of Deeds	-	-		0	-	
¹ Solicitor	1,605,322	1,613,976		0	(8,654)	
¹ Tax Claim	-	-		0	-	4,396,760
Tax Collectors	50,500	445,986		0	(395,486)	
Telecommunications	175,626	240,289		0	(64,663)	
¹ Treasurer	-	-		0	-	132,808,147
Veterans Affairs	300	596,461		0	(596,161)	
Total General Government Function	20,634,062	41,235,008		0	(20,600,946)	137,204,907
Judicial						
Clerk of Courts	1,448,700	2,665,655		0	(1,216,955)	
Community Bail Program (BCPS)	64,580	673,462		0	(608,882)	
Coroner	56,000	1,452,357		0	(1,396,357)	
Court Reporters	0	2,309,331		0	(2,309,331)	
Courts	1,446,614	9,785,970		0	(8,339,356)	
District Attorney	814,292	10,882,054		0	(10,067,762)	
District Justices	3,000,168	9,297,225		0	(6,297,057)	
Law Library	8,100	647,994		0	(639,894)	
Prothonotary	2,124,450	2,434,645		0	(310,195)	
Public Defender	22,800	3,484,974		0	(3,462,174)	
¹ Register of Wills	-	-		-	-	
Sheriff	2,020,464	9,606,109		0	(7,585,645)	
Total Judicial Function	11,006,168	53,239,776		0	(42,233,608)	
Public Safety						
Adult Probation	2,733,287	7,661,664		0	(4,928,377)	
Community Corrections	106,161	2,140,342		0	(2,034,181)	
County Fire Training	56,660	374,546		0	(317,886)	
Emergency Management	620,753	1,474,562		0	(853,809)	
Jail System	2,606,264	35,372,489		0	(32,766,225)	
Juvenile Probation	7,044,224	15,202,283		0	(8,158,059)	
RIP Offenders Grant	386,929	386,929		0	0	
Total Public Safety Function	13,554,278	62,612,815		0	(49,058,537)	
Human Services						
¹ Aging	-	-		-	-	
Children & Youth Serv	39,298,562	46,162,595		0	(6,864,033)	
Council on Chemical Abuse	5,966,658	5,969,074		0	(2,416)	
Domestic Relations	5,036,326	6,924,570		0	(1,888,244)	
¹ Health Choices	-	-		-	-	
¹ Human Services	-	-		-	-	
¹ Job Training	-	-		-	-	
MH/DD	15,711,717	16,468,065		0	(756,348)	
Total Human Services Function	66,013,263	75,524,304		0	(9,511,041)	
Public Works						
¹ Solid Waste/Recycling	-	-		-	-	
Total Public Works Function	0	0		0	0	0

Schedule of 2017 Adopted Budget Consumption of Taxes and Fund Balance
By Function

County of Berks, Pennsylvania
2017 Adopted Annual Budget

Function	Total Revenues	Total Expenditures	Total Adjustments	Special Revenue/Enterprise/ Capital Project Fund Balance Used	General Fund Reserve/Taxes/Net Dept. Earnings used per Dept.	Taxes Budgeted
<u>Community & Economic Development</u>						
Ag & Land Preservation	200	1,360,279		0	(1,360,079)	
Agricultural Extension	0	548,406		0	(548,406)	
¹ BARTA	-	-		-	-	
¹ Community Development	-	-		-	-	
GREP	0	300,000		0	(300,000)	
¹ Industrial Development Authority	-	-		-	-	
Planning	756,838	1,766,930		0	(1,010,092)	
RACC	0	3,250,000		0	(3,250,000)	
Miscellaneous	0	1,745,946		0	(1,745,946)	
Total Commun & Econom Dvlpmnt Function	757,038	8,971,561		0	(8,214,523)	
<u>Cultural/Recreation</u>						
County Library Systems	1,366,145	4,524,420		0	(3,158,275)	
Parks System	553,914	3,680,927		0	(3,127,013)	
Total Cultural/Recreation Function	1,920,059	8,205,347		0	(6,285,288)	
<u>Miscellaneous</u>						
Contingency General	0	2,029,985		0	(2,029,985)	
¹ County Farm	-	-		-	-	
¹ BH Contribution to GF	-	-		-	-	
¹ Insurance	-	-		-	-	
¹ Liquid Fuels	-	-		-	-	
Security	1,040,867	1,669,535		0	(628,668)	
¹ Special Legislation	-	-		-	-	
¹ Misc. - Muni. End User Radio Grant	0	0		0	0	
Total Miscellaneous Function	1,040,867	3,699,520		0	(2,658,653)	
<u>Debt Service</u>						
Debt Service	2,097,821	24,253,939		0	(22,156,118)	
Total Debt Service Function	2,097,821	24,253,939		0	(22,156,118)	0
<u>Berks County Residential Center</u>						
Berks County Residential Center	9,164,566	8,984,660	242,937	(63,031)	-	
Total Berks County Residential Center	9,164,566	8,984,660	242,937	(63,031)	0	0
<u>Berks Heim</u>						
¹ Berks Heim	-	-		-	-	
Total Berks Heim Function	0	0		0	0	0
<u>Emergency 911 System</u>						
Emergency 911 Systems	15,901,731	18,865,770		(2,425,574)	(538,465)	
Total Emergency 911 Function	15,901,731	18,865,770		(2,425,574)	(538,465)	0
Total Functions w/out Capital Projects	142,089,853	305,592,700	242,937	(2,488,605)	(161,257,179)	137,204,907

Total Tax, Net Dept. Earnings and General Fund Balance	(161,257,179)
Total Special Revenue/Enterprise Fund Balance Consumed	(2,488,605)
Total Tax and Fund Balance Consumed	(163,745,784)
Deficit from Remaining Other Adjustments	(876,073)
Less: Net Dept. Contributions	22,661,568
Total Tax Revenue Consumed	137,204,907
Budget Surplus/(Deficit)	(4,755,382)

Notes:

¹ In 2017 these operations do not consume taxes or fund balance.

2017 Adopted Budget Consumption of Taxes and Fund Balance Comparison by Function

